How to Calculate Your Unemployment Insurance Contribution Rate

Information Needed

- 2009 Contribution Rate Notice
 - Reserve Balance 2008
 - Annual Taxable Payroll for 2007 and 2008
- 2009 Statement of Benefit Charges Quarterly
- 2009 Contributions Paid Quarterly Filings, UC-B6
- Contribution Rate Schedule A to H
- 2009 Estimated Annual Taxable Payroll

Contribution Rate Notice

STATE OF HAWAII DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS UNEMPLOYMENT INSURANCE DIVISION

ABC Corporation	ACCOUNT NUMBER	0001234567
	FEIN	99-9999999
	DATE MAILED	03/20/09
830 Punchbowl St.	DATE COMPILED	03/13/09
Honolulu, HI 96813	LIABLE DATE	01/01/89

CONTRIBUTION RATE NOTICE FOR CALENDAR YEAR 2009

YOUR CONTRIBUTION RATE AND EMPLOYMENT AND TRAINING ASSESSMENT RATE FOR CALENDAR YEAR 2009 ARE LISTED BELOW

CONTRIBUTION RATE 1.1% E&T ASSESMENT RATE .01%

THE TABULATION SHOWS ANNUAL TAXABLE PAYROLL AND CONTRIBUTION DATA REPORTED ON YOUR QUARTERLY CONTRIBUTION REPORTS FOR 2006, 2007, AND 2008, AND BENEFITS CHARGED TO YOUR ACCOUNT FOR 2008.

RESERVE	12/31/07	78,690.00	ANNUAL TA	AXABLE PAYROLL	
CONTRIBU	TIONS +	21,293.00	2006	1,500,420.00	
2008 BENE	FITS CHARGE	D 779.00	2007	2,100,500.00	
			2008	1,400,200.00	
					_
DESERVE	12/31/09	00 204 00	ANNIIALA	VG 1 667 040 00	

Α

RESERVE 12/31/00 99,204.00 ANNOAL AVG 1,007,040.00

RESERVE RATIO (RESERVE 12/31/08 / AVERAGE ANNUAL PAYROLL) = .0595

CONTRIBUTION RATE SCHEDULE IN EFFECT:

Statement of Benefit Charges

NET CHARGE/CREDIT TO YOUR RESERVE \$526.56							
545-51-5154	Smith, Br	uce	04/20/08 TOTAL	B 59.565	8	526.56 526.56	.00
SOCIAL SECURITY NO	CLAIMANT 1	√AME 		YOJR N %		CHARGE	CREDIT
830 Punch Homolulu,	bowl St. HT 96713			QUARTER EN Statement			
ABC Compo	ma‡ion		J	EMPLØYER N	ıa	0001.040	1,97
00:27:36.8		STATEMENT C)F BENEFIT I	CHARGES		PA	.GE 1
L1PBR51R : 10/01/08	STATE OF HAI	VAII, DEPARTMEN UNEMPLOYMENT I			lial	RELATIONS	i

Form UC-B6

STATE OF HAWAII
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
UNEMPLOYMENT INSURANCE DIVISION

QUARTERLY WAGE, CONTRIBUTION AND EMPLOYMENT AND TRAINING ASSESSMENT REPORT

DO NOT	WRITE IN	THIS SPACE
--------	----------	------------

TAX OFFICE RECEIVED DATE

EMPLOYMENT AND TRAINING ASSESSMENT REPORT

FEIN

999999999

ABC CORPORATION 830 PUNCHBOWL ST. HONOLULU, HI. 96813

ACCOUNT #

0001040197

For Quarter Ending Delinquent After

3) TOTAL QTR WAGES PAID

033110

043010

1) EMPLOYEE'S SSN#

2) EMPLOYEE'S NAME (LAST, FIRST)

INTERNET FILERS:

To complete the filing process, go to https://hui.ehawaii.gov to file your Quarterly Wage Report, Quarterly Contribution and E&T Assessment Report and pay your contributions online.

** Number of Employee: 3 **

0001040197 10/1

Contribution Rate 8.20 % E&T Rate 0.01 %

1st Month	2nd Month	3rd Month
2	2	2
I CERTIFY THAT T	HE INFORMATION	N ON THIS REPORT IS TRUE AND CORRECT.
SIGNED BY:		
PRINT NAME: X		
TITLE: X		
TELEPHONE NUME	SER: X	
DATE: X		

6) TOTAL WAGES PAID THIS	QUARTER	71760.00
7) EXCESS WAGES	37800	3800.00
8) NET TAXABLE WAGES		67960.00
9) CONTRIBUTIONS DUE	.0320	2174.72
10) E&T ASSESSMENT DUE	.0001	6.80
11) AMOUNT DUE		2181.52
12) OVERPAYMENT		.00
13) ADJUSTED CONTRIBUTIO	ONS DUE	2181.52
14) PENALTY AND INTEREST		.00
15) TOTAL PAYMENT DUE		2181.52
16) TOTAL REMITTANCE		2181.52

UI Contribution Calculator

CALCULATING YOUR UI CO	NTI	RIBUTION RATE			
Calculating Rate Year					
3					
Reserve Balance				Average Annual Taxable Payroll	
					Taxable Payroll
Reserves on 12/31 (Minus Two Years)		\$0.00		Rate Year Minus Three Years	\$0.00
Contributions Paid (Minus One Year)		\$0.00		Rate Year Minus Two Years	0.00
Benefits Charged (Minus One Year)		\$0.00		Rate Year Minus One Year	0.00
Reserve Balance		\$0.00		Total Taxable Payroll 3 Yrs.	\$0.00
				Average Annual Taxable Payroll	
				3 Yr Annual Payroll / 3 Yrs	\$0.00
Reserve Ratio					
		Average Annual			
Reserve Balance	/	Taxable Payroll	=	Reserve Ratio	
\$0.00	/	\$0.00	=	#DIV/0!	
EXAMPLE:					
Rate Year = 2010					
Minus One Year = 2009					
Minus Two Years = 2008 Minus Three Years = 2007					

Calculating Your Contribution Rate

CALCULATING Y	OUR U	II CONTRIBUTI	ON RA	ATE		
Calculating Rate	/ear	2010				
Reserve Balance				Annual Taxable	Payroll	
Reserve 12/31/08		\$99,204.00			2007	\$2,100,500.00
Contributions Paid 2009	EST.	\$0.00			2008	1,400,200.00
Benefits Charged 2009	EST.	\$0.00		EST.	2009	0.00
Reserve 12/31/2009		\$99,204.00		Total Taxable Payroll fo	r 3 Yrs.	\$3,500,700.00
				Average Annua	l Payroll	
				3 yr annual taxable payroll /	3 Yrs =	\$1,166,900.00
Reserve Ratio						
		Average Annual				
Reserve 12/31/2008	1	Taxable Payroll	=	Reser	ve Ratio	
\$99,204.00	1	\$1,166,900.00	=		0.0850	

Calculating Your Contribution Rate

CALCULATING Y	OUR U	I CONTRIBUTI	ON RA	TE	
Calculating Rate Y	ear	2010			
Reserve Balance				Annual Taxable Payro	11
Reserve 12/31/08		\$99,204.00		200	\$2,100,500.00
Contributions Paid 2009	EST.	\$18,914.76		200	1,400,200.00
Benefits Charged 2009	EST.	\$15,200.00		EST. 200	9 1,719,523.00
Reserve 12/31/2009		\$102,918.76		Total Taxable Payroll for 3 Yr	s. \$5,220,223.00
				Average Annual Payro	DII
				3 yr annual taxable payroll / 3 Yrs	= \$1,740,074.33
Reserve Ratio					
		Average Annual			
Reserve 12/31/2008	/	Taxable Payroll	=	Reserve Rat	IO
\$102,918.76	/	\$1,740,074.33	=	0.059	1
RATE					
Schedule	F	3.20%			
	Α	1.10%			

Contribution Rate Schedules

CONTRIBUTION RATE SCHEDULES (rates in percentages)

Reserv	re Ra	itio	A	В	C	D	E	F	G	H
.1500	and	over	0.0	0.0	0.0	0.2	0.6	1.2	1.8	2.4
.1400	to	.1499	0.0	0.0	0.1	0.4	0.8	1.4	2.0	2.6
.1300	to	.1399	0.0	0.0	0.2	0.6	1.0	1.6	2.2	2.8
.1200	to	.1299	0.0	0.1	0.4	0.8	1.2	1.8	2.4	3.0
.1100	to	.1199	0.0	0.2	0.6	1.0	1.4	2.0	2.6	3.2
.1000	to	.1099	0.1	0.3	0.8	1.2	1.6	2.2	2.8	3.4
.0900	to	.0999	0.3	0.5	1.0	1.4	1.8	2.4	3.0	3.6
.0800	to	.0899	0.5	0.7	1.2	1.6	2.0	2.6	3.2	3.8
.0700	to	.0799	0.7	0.9	1.4	1.8	2.2	2.8	3.4	4.0
.0600	to	.0699	0.9	1.1	1.6	2.0	2.4	3.0	3.6	4.2
.0500	to	.0599	1.1	1.3	1.8	2.2	2.6	3.2	3.8	4.4
.0300	to	.0499	1.3	1.5	2.0	2.6	3.0	3.6	4.2	4.8
.0000	to	.0299	1.7	1.9	2.4	3.0	3.4	4.0	4.6	5.2
0000	to	0499	2.1	2.3	2.8	3.4	3.8	4.4	5.0	5.4
0500	to	0999	2.5	2.7	3.2	4.0	4.4	5.0	5.4	5.4
1000	to	4999	2.9	3.1	3.6	4.6	5.0	5.4	5.4	5.4
5000	to	9999	3.4	3.6	4.2	5.2	5.4	5.4	5.4	5.4
-1.0000	to -	1.4999	4.1	4.2	4.8	5.4	5.4	5.4	5.4	5.4
-1.5000	to -	1.9999	4.7	4.8	5.4	5.4	5.4	5.4	5.4	5.4
-2.0000	and	less	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4

2010 UI Tax Projections

- Using QWRS software program
 - -http://hawaii.gov/labor/ui
- Estimate Contributions Due
 - Enter Contribution Rate
 - Enter Taxable Wage Base
- Calculate Projected contributions Due